

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

ALL PROJECTS

April 2016

For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs. Please read Budget Tagging and Tracking Tips before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

The first column is for independent projects. Visual Effects (VU) indicates expenditures eligible for Bonus Points.

The in zone/out of zone columns are for non-independent projects.

5% UPLIFT TAGGING – Non-Independent Productions only:

- Visual Effects (VU) and Music Scoring & Track Recording (MU) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. VFX (VU) expenditures also qualify for Jobs Ratio Bonus Points.
- “Outside the Zone” (OZ) expenditures include prep, shoot, and strike periods only – as long as they are incurred outside the zone and related to principal photography (PP), 2nd units and/or reshoots during the applicable period (prep/shoot/strike) outside the zone.
 - WAGES: All wage related line items for OZ labor should be tagged (QW and ZW).
 - NON-WAGE EXPENDITURES: All non-wage related line items for OZ expenditures should be tagged (ZE). ZE expenditures are pro-rated by the number of PP days in relation to total PP days.
 - OPTIONAL: Consumables, purchased or leased and used wholly outside the zone, may be tagged (ZC). ZC expenditures will not be prorated; applicants will get 100% of the cost toward tax credits. A list of total consumables can be found in the Guidelines – Appendix A.

Note: For an OZ expenditure to qualify for uplift, it must be purchased or leased and used outside the zone. If purchased or leased outside the zone and brought into the zone, only the OZ day’s usage qualifies for the additional 5% tax credit. Rentals from vendors in the zone do not qualify for uplifts if used outside the zone.

See Guidelines with respect to expenditures eligible for 5% uplift.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-36	"P" Card Fees	QE	QE	QE	If issued by CA-based company.
470-74	"Green" Advisor	QE	QE	QE	QW if paid directly to individual or through payroll.
367-48	2D to 3D Conversion	QE,VU	QE,VU	QE,VU	Must be included in CFC budget; CA vendor.
364-24	3D Costs	QE	QE	QE	
367-27	3D Related Costs	QE	QE	QE	Must be incurred, purchased or rented in CA.
112-20	Accountants – Construction	QW	QW	QW, ZW	
112-21	Accountants – Payroll	QW	QW	QW, ZW	
112-16	Accountants – Production	QW	QW	QW, ZW	
112-19	Accountants, Assistant – Production	QW	QW	QW, ZW	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not-Qualified

ZW = Out of Zone Wages

ZE = Out of Zone Expenditures

ZC = Out of Zone Consumables

VU = Visual Effects Uplift and/or Bonus Points

MU = Music Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-40	Accountants, Post Production	QE	QE	QE	Does not include Agreed Upon Procedures Report or CPA.
367-06	Accountants, Visual Effects	QW, VU	QW, VU	QW, VU	
367-07	Accountants, Visual Effects Assistant	QW, VU	QW, VU	QW, VU	
118-07	Additional Camera Crew, Additional	QW	QW	QW, ZW	
116-07	Additional Grip Labor	QW	QW	QW, ZW	
120-07	Additional Lamp Operators, Additional	QW	QW	QW, ZW	
142-XX	Additional Photography Units	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
363-08	ADR Facility	QE	QE	QE	Facility charges only; no performers.
366-48	AFM Reuse Fees	NQ	NQ	NQ	
470-41	Agreed Upon Procedures Auditing	NQ	NQ	NQ	
150-63	Air Conditioning & Heating Rentals	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
159-63	Air Conditioning & Heating Rentals	QE	QE	QE	
150-01	Air Fares – Survey Costs	QE	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased for OZ during the applicable period.
135-41	Aircraft Purchases and Supplies	QE	QE	QE, ZE	
135-51	Aircraft Rentals	QE	QE	QE, ZE	
110-01	Airfares – Above The Line	QE	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased and used OZ during the applicable period.
155-01	Airfares – Below the Line Airfares	QE	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased and used OZ during the applicable period.
372-01	Airfares – Post Production Crew	QE	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. ZE only if vendor is out of zone and editorial staff is OZ during the applicable period.
110-09	Airfares – Studio Executives	NQ	NQ	NQ	
366-15	Album Mastering	NQ	NQ	NQ	
178-90	Amortization (TV Series Only)	Same as Pattern	Same as Pattern	Same as Pattern	
470-22	AMPTP Fees	NQ	NQ	NQ	
124-41	Animal Purchases	QE	QE	QE, ZE	
124-51	Animal Rentals	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
124-05	Animal Trainer/Handler, Domestic	QW	QW	QW, ZW	
124-04	Animal Trainer/Handler, Wild	QW	QW	QW, ZW	
124-07	Animal Trainers/Handlers, Additional	QW	QW	QW, ZW	

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedZW = Out of Zone WagesZE = Out of Zone ExpendituresZC = Out of Zone ConsumablesVU = Visual Effects Uplift and/or Bonus PointsMU = Music Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
124-55	Animal Transportation, Feeding & Stabling	QE	QE	QE, ZE	Transportation within CA.
364-32	Answer Print, Select Print	QE	QE	QE	Limit one.
114-07	Art Department Coordinator	QW	QW	QW, ZW	
114-08	Art Department Labor, Other	QW	QW	QW, ZW	
114-02	Art Director	QW	QW	QW, ZW	
114-03	Art Director, Assistant	QW	QW	QW, ZW	
112-02	Assistant Director, First	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-03	Assistant Director, Key 2 nd	QW	QW	QW, ZW	
112-04	Assistant Directors, Other Second AD's	QW	QW	QW, ZW	
131-02	Propmaster, Assistant	QW	QW	QW, ZW	
104-04	Associate Producers	NQ	NQ	NQ	
119-06	Audio Playback Assistant	QW	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW	QW, ZW	
470-41	Auditing, Agreed Upon Procedures	NQ	NQ	NQ	
135-40	Automobile Purchases and Supplies	QE	QE	QE, ZE	
111-01	Background Actors – SAG	QW	QW	QW, ZW	
111-02	Background Actors – Waiver/Non-Union	QW	QW	QW, ZW	
115-90	Backings Rentals/Purchase	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	NQ	
114-70	Blue Printing	QE	QE	QE, ZE	
367-20	Blue/Green Screen Rentals	QE	QE	QE	
367-24	Blue/Green Screen Shooting	QE	QE	QE	
135-42	Boat/Watercraft Purchases and Supplies	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
135-52	Boat/Watercraft Rentals	QE	QE	QE, ZE	
xxx-45	Box Rentals – Above the Line Staff	QE	QE	QE, ZE	On qualified labor only.
xxx-45	Box Rentals – Above the Line Talent	NQ	NQ	NQ	
xxx-45	Box Rentals – Post Production Staff	QE	QE	QE	
xxx-45	Box Rentals – Production Crew	QE	QE	QE, ZE	
475-45	Box Rentals – Publicity	NQ	NQ	NQ	
115-45	Box Rentals – Set Construction	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
367-54	Box Rentals/Cell Phones – VFX	QE	QE	QE	Production company in house staff.
123-04	Buyers – Set Dressing	QW	QW	QW, ZW	
183-06	CA Care Medical (Obama Care)	QW	QW	QW, ZW	
183-05	CA Solvency Tax	NQ	NQ	NQ	
183-07	CA State Unemployment Insurance	QW	QW	QW, ZW	On qualified labor only.
183-08	CA Worker's Compensation	QW	QW	QW, ZW	On qualified labor only.

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
120-56	Cable Package	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
470-03	California Sales Taxes	QE	QE	QE	
118-02	Camera Operator	QW	QW	QW, ZW	
118-03	Camera Operator, 1 st Assistant	QW	QW	QW, ZW	
118-04	Camera Operator, 2 nd Assistant	QW	QW	QW, ZW	
118-08	Camera Operator, Steadicam	QW	QW	QW, ZW	
118-09	Camera Operator, Steadicam Assistant	QW	QW	QW, ZW	
118-51	Camera Package	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
470-05	Carbon Offset Cert/Tree Planting	QE	QE	QE	
470-06	Career Readiness Financial Contribution	NQ	NQ	NQ	
116-12	Carpenters, Stand By	QW	QW	QW, ZW	
114-12	Carpentry Foreman	QW	QW	QW, ZW	
366-56	Cartage	QE	QE, MU	QE, MU	Within CA.
106-21	Casting Assistants	QW	QW	QW	
106-20	Casting Director	QW	QW	QW	For work performed in CA
116-57	Catered Food	QE	QE	QE, ZE	Food purchased and fully consumed OZ during applicable period may be tagged QE, ZC.
150-19	Caterers Labor	QW	QW	QW, ZW	
106-61	Cell Phones – Cast	NQ	NQ	NQ	QE if paid direct to cell provider.
xxx-48	Cell Phones – Crew	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
364-35	Checkprint	QE	QE	QE	Limit one.
105-04	Choreographer	QW	QW	QW, ZW	Off camera work only.
470-07	City Business License	QE	QE	QE	
125-20	Cleaning and Dyeing – Wardrobe	QE	QE	QE, ZE	QE, ZC if vendor is OZ.
470-12	Clearance Coordinator	QW	QW	QW	QE if paid to third party vendor.
102-19	Clearance Fees	QE	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	NQ	
364-12	Closed Captioning	QE	QE	QE	
470-13	Community Relations & Film Promotion	NQ	NQ	NQ	
	Completion Bond	CONTRACTUAL CHARGE		Must be purchased from a CA-based Bond Company and included in Total Production Budget; Up to 2% on qualified spend only allowable as a contractual expense; include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.	
366-01	Composer	NQ	NQ	NQ	
364-39	Composite Check Print	QE	QE	QE	Limit one.
470-14	Computer/Digital Office Equipment	QE	QE	QE	1/5 of purchase price allowed.

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
366-07	Conductor	QW	QW, MU	QW, MU	If not also score composer.
364-55	Consolidated Record Audio Masters	NQ	NQ	NQ	
114-11	Construction Coordinator	QW	QW	QW, ZW	
	Contingency	CONTRACTUAL CHARGE		Up to 10% only on estimated qualifying expenditures in CA; include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.	
364-11	Continuity/Spotting List	NQ	NQ	NQ	
366-08	Copyists	QW	QW, MU	QW, MU	
101-08	Copyright Fee	NQ	NQ	NQ	
470-15	Corporate Tax Return	NQ	NQ	NQ	
125-02	Costume Designer, Assistant	QW	QW	QW, ZW	
125-01	Costume Designers	QW	QW	QW, ZW	
125-07	Costume Sketch Artist	QW	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW	QW, ZW	
125-05	Costumers	QW	QW	QW, ZW	
125-04	Costumers, Key	QW	QW	QW, ZW	
361-64	Courier Charges – Editorial Dept.	QE	QE	QE	
366-64	Courier Charges – Music	QE	QE	QE	Within CA.
470-16	CPA Expense for AUP Report	NQ	NQ	NQ	
116-11	Craft Service	QW	QW	QW, ZW	
116-56	Craft Service Food	QE	QE	QE, ZE	Food purchased and fully consumed OZ during applicable period may be tagged QE, ZC.
122-03	Creature Effects Assistants	QW	QW	QW, ZW	
122-01	Creature Effects Coordinator	QW	QW	QW, ZW	
122-02	Creature Effects Foreman	QW	QW	QW, ZW	
122-07	Creature Effects, Additional Labor	QW	QW	QW, ZW	
122-09	Creature Manufacturing – Labor	QW	QW	QW, ZW	
122-09	Creature Manufacturing – Materials	QE	QE	QE, ZE	
122-08	Creature Rigging and Striking	QW	QW	QW, ZW	
159-43	Crew Parking – Stage & Backlot	QE	QE	QE	
183-15	Crew Union PH&W	QW	QW	QW, ZW	On qualified labor only.
150-52	Crew Work Space Rentals	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
159-51	Crew Working Space Rentals – Stage & Backlot	QE	QE	QE	
120-13	Current	QE	QE	QE, ZE	QE, ZC optional.
367-44	Cyberscanning	QE	QE, VU	QE, VU	
118-07	D.I.T.	QW	QW	QW, ZW	
147-50	D.O.T. Filings	QE	QE	QE, ZE	
367-29	Dailies Projection – VFX	QE	QE	QE	
107-05	Dancers – Above the Line	NQ	NQ	NQ	See 111-08 for dancers paid as extras.
111-08	Dancers – Extras	QW	QW	QW, ZW	Must be paid through Extras Voucher.

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367-16	Data Wrangler – VFX	QW	QW	QW	
368-31	Develop Mattes	QE	QE	QE	
368-30	Develop Wedges	QE	QE	QE	
183-17	DGA PH&W	QW	QW	QW, ZW	On qualified labor only.
105-03	Dialogue Coach, Acting Coach	QW	QW	QW, ZW	
364-03	Dialogue Transfers – Film & Lab	QE	QE	QE	
364-57	Digital Cinema Package (DCP) DCDM	QE	QE	QE	Limit one.
364-53	Digital Intermediate	QE	QE	QE	
365-20	Digital Transfer – Music Editorial	QE	QE	QE	
105-01	Director	NQ	NQ	NQ	
118-01	Director of Photography	QW	QW	QW, ZW	
105-08	Director's Assistant	QW	QW	QW, ZW	
105-07	Director's Secretary	QW	QW	QW, ZW	
147-04	Dispatcher	QW	QW	QW, ZW	
470-18	Dolby License Fees	NQ	NQ	NQ	
150-51	Donations for Use of Location	QE	QE	QE, ZE	Executed location agreement required. QE, ZC during applicable period OZ.
123-41	Drapery/Carpet – Set Dressing	QE	QE	QE, ZE	
147-XX	Drivers	QW	QW	QW, ZW	
147-49	Drop Loads	QE	QE	QE, ZE	Intrastate.
470-18	DTS License Fees	NQ	NQ	NQ	
475-90	DVD Extras, Trailers, EPK – Publicity	NQ	NQ	NQ	
364-01	Editorial Reprints – Film & Lab	QE	QE	QE	
361-51	Editorial Room Rentals	QE	QE	QE	If editorial staff is OZ, then QE, ZC for applicable period OZ.
361-07	Editorial Staff, Additional	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.
362-08	Editors, ADR	QE	QE	QE	QW if paid directly to the individual.
362-10	Editors, ADR Additional Assistant	QE	QE	QE	QW if paid directly to the individual.
362-09	Editors, ADR Assistant	QE	QE	QE	QW if paid directly to the individual.
361-05	Editors, Apprentice	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.
362-11	Editors, M & E	QE	QE	QE	QW if paid directly to the individual.
365-01	Editors, Music	QW	QW	QW	
365-02	Editors, Music – Additional	QW	QW	QW	
365-03	Editors, Music – Assistant	QW	QW	QW	
361-01	Editors, Picture	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.

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361-02	Editors, Picture – First Assistant	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.
361-03	Editors, Picture – Second Assistant	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.
361-04	Editors, Picture – Third Assistant	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.
361-08	Editors, Quick Time Editor & Animation	QW	QW	QW	
362-07	Editors, Sound – Animation Quick Time	QE	QE	QE	QW if paid directly to the individual.
362-02	Editors, Sound Effects	QE	QE	QE	QW if paid directly to the individual.
362-05	Editors, Sound Effects – Additional	QE	QE	QE	QW if paid directly to the individual.
362-06	Editors, Sound Effects – Additional Assistant	QE	QE	QE	QW if paid directly to the individual.
362-04	Editors, Sound Effects Apprentice	QE	QE	QE	QW if paid directly to the individual.
362-03	Editors, Sound Effects Assistant	QE	QE	QE	QW if paid directly to the individual.
120-12	Electric Current Tie-Ins	QE	QE	QE, ZE	
120-51	Electric Package	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
123-10	Electrical Fixture Manufacturing/Labor	QW	QW	QW, ZW	
120-05	Electrician, Local 40	QW	QW	QW, ZW	
120-02	Electricians, Best Boy	QW	QW	QW, ZW	
120-08	Electricians, Rigging and Striking	QW	QW	QW, ZW	
366-52	Electronic Music Package	QE	QE	QE	If not part of composer package fee.
123-11	Electronic Purchases – Set Dressing	QE	QE	QE, ZE	Subject to digital asset reduction.
368-12	End Credits Sequences	QE	QE	QE	Work must be performed in CA.
102-80	Entertainment & Meals – Writers	QE	QE	QE, ZE	Meals may be tagged ZC.
105-80	Entertainment and Meals – Director	QE	QE	QE, ZE	Meals may be tagged ZC.
106-80	Entertainment and Meals – Principal Cast	QE	QE	QE, ZE	Meals may be tagged ZC.
104-80	Entertainment and Meals – Producer	QE	QE	QE, ZE	Meals may be tagged ZC.
363-50	Equipment Rentals – Sound Dept.	QE	QE	QE	
362-50	Equipment Rentals – Sound Editorial	QE	QE	QE	
361-60	Equipment Repairs – Editorial Dept.	QE	QE	QE	Within CA only.
361-56	Equipment Shipping – Editorial Dept.	QE	QE	QE	
116-52	Equipment, Additional – Set Operations	QE	QE	QE, ZE	
104-02	Executive Producer	NQ	NQ	NQ	
111-01	Extras – SAG	QW	QW	QW, ZW	

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111-04	Extras – Special Ability	QW	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers.
111-02	Extras – Waiver/Non-Union	QW	QW	QW, ZW	
111-21	Extras Casting Assistant	QW	QW	QW, ZW	For CA casting duties only.
111-20	Extras Casting Director	QW	QW	QW, ZW	For CA casting duties only.
183-19	Extras Casting Fee (do not include with handling fees)	QE	QE	QE	
111-50	Extras Casting Rentals	QE	QE	QE, ZE	
368-14	Fades & Dissolves	QE	QE	QE	
364-43	Features: Airline, PAL or TV Versions	NQ	NQ	NQ	
183-03	FICA – Medicare	NQ	NQ	NQ	
183-02	FICA – Social Security	NQ	NQ	NQ	
362-80	Field Recordist	QE	QE	QE	QW if paid directly to the individual.
364-02	Film Leader – Film & Lab	QE	QE	QE	
140-20	Film to Media Transfers/Conversions	QE	QE	QE, ZE	
364-20	Film to Video Tape or Digital Transfers	QE	QE	QE	
159-03	Fire Safety Officers – Stage and Backlot	QW	QW	QW	
150-10	Fire Safety Officers/Police	QE	QE	QE, ZE	QW if paid directly to the individual.
114-15	First Aid – Construction	QW	QW	QW, ZW	
116-15	First Aid – Set	QW	QW	QW, ZW	
159-02	First Aid/Nurse – Stage and Backlot	QW	QW	QW	
115-10	Fold and Hold Sets	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
363-15	Foley Stages	QE	QE	QE	Stages must be in CA.
363-16	Foley Walkers	QE	QE	QE	
131-08	Food Stylist	QW	QW	QW, ZW	
364-58	Foreign Localized Versions	NQ	NQ	NQ	
xxx-99	Fringe Benefits – Above The Line Talent	NQ	NQ	NQ	
366-99	Fringe Benefits – Music Scoring	QW	QW	QW	For qualified labor only. Those indicated in green qualify for uplift.
xxx-99	Fringe Benefits – Post Production Staff	QW	QW	QW	On qualified labor only; See # 183-00.
xxx-99	Fringe Benefits – Production Crew	QW	QW	QW, ZW	On qualified labor only; See # 183-00.
475-99	Fringe Benefits – Publicity	NQ	NQ	NQ	
xxx-99	Fringe Benefits – Visual Effects	QW	QW	QW, ZW	For qualified labor only.
183-01	FUI – Unemployment Insurance	NQ	NQ	NQ	
367-54	Furniture Rentals – VFX	QE	QE	QE	Production company in house staff.
183-04	FUTA	NQ	NQ	NQ	
120-01	Gaffer/Chief Lighting Technician	QW	QW	QW, ZW	

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147-40	Gasoline & Oil – Transportation	QE	QE	QE, ZE	QE, ZC if purchased and fully consumed or used only OZ during the applicable period.
120-04	Generator Operator and Assistants	QW	QW	QW, ZW	
120-55	Generator Rentals	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
364-38	Geographical Separations	NQ	NQ	NQ	
106-65	Gifts – Principal Cast	NQ	NQ	NQ	
107-65	Gifts – Supporting Cast	NQ	NQ	NQ	
120-41	Globes, Gels and Carbons	QE	QE	QE, ZE	
115-94	Greens	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
116-10	Greensperson	QW	QW	QW, ZW	
116-51	Grip Package	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
116-02	Grip, Best Boy	QW	QW	QW, ZW	
116-01	Grip, Key	QW	QW	QW, ZW	
114-14	Grip/Labor Foreman	QW	QW	QW, ZW	
116-03	Grips, Company	QW	QW	QW, ZW	
116-05	Grips, Crane	QW	QW	QW, ZW	
116-04	Grips, Dolly	QW	QW	QW, ZW	
116-08	Grips, Rigging and Striking	QW	QW	QW, ZW	
110-35	Ground Transportation – Above The Line	QE	QE	QE, ZE	
155-35	Ground Transportation – Below The Line	QE	QE	QE	
127-12	Hairstylists	QW	QW	QW, ZW	
127-17	Hairstylists, Additional	QW	QW	QW, ZW	
127-11	Hairstylists, Key	QW	QW	QW, ZW	
183-20	Handling Fees – Above the Line	QE	QE	QE	On qualified labor only.
183-21	Handling Fees – Below the Line	QE	QE	QE	On qualified labor only.
470-19	Harassment Training	NQ	NQ	NQ	
140-22	HD-Cam	QE	QE	QE, ZE	
124-01	Head Wrangler/Gang Boss	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
118-41	Helmet Camera Purchase	QE	QE	QE, ZE	Subject to digital asset reduction.
183-11	Holiday Accrual (if not budgeted separately)	QW	QW	QW, ZW	
183-12	Holiday Paid	QW	QW	QW, ZW	
110-11	Housing – Above the Line	QE	QE	QE, ZE	CA hotel or corporate housing only; no private residences or Air BnB. May qualify as ZC.

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155-02	Housing – Below the Line	QE	QE	QE, ZE	No private residences or Air BnB. QE, ZC during applicable period OZ.
372-02	Housing – Post Production Crew	QE	QE	QE, ZE	Hotel, motel, and corporate housing within the state; no private residences or Air BnB. QE, ZC only if editorial staff is OZ during the applicable period.
110-19	Housing – Studio Executives	NQ	NQ	NQ	
150-02	Housing – Survey Costs	QE	QE	QE, ZE	No private residences or Air BnB. QE, ZC during applicable period OZ.
471-08	Insurance, Adjusters	QE	QE	QE	
471-09	Insurance, Auditors	QE	QE	QE	
471-11	Insurance, Deductibles	NQ	NQ	NQ	
471-06	Insurance, Automobile Liability	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-10	Insurance, Cast Exams	QE	QE	QE	QW if doctor is paid directly.
471-02	Insurance, Errors & Omissions	NQ	NQ	NQ	
471-08	Insurance, Essential Element	NQ	NQ	NQ	
471-03	Insurance, General Liability	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-07	Insurance, Guild Travel	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-35	Insurance, Misc. Additional Premiums	QE	QE	QE	
471-01	Insurance, Negative	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-30	Insurance, Non-Allowable Costs	NQ	NQ	NQ	
471-25	Insurance, Recoverable Costs	QE	QE	QE	Must be deducted from qualified expenditure total.
471-04	Insurance, Umbrella Policy	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-05	Insurance, Workers' Compensation	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.

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364-34	Internegative	QE	QE	QE	Limit one.
364-33	Interpositive	QE	QE	QE	Limit one.
111-06	Interviews and Fittings	QW	QW	QW, ZW	
368-23	Lab Processing	QE	QE	QE	
367-30	Lab Processing – VFX	QE	QE	QE	
120-03	Lamp Operators	QW	QW	QW, ZW	
363-30	Layback	QE	QE	QE	
123-03	Leadperson	QW	QW	QW, ZW	
361-10	Librarian – Post Production	QW	QW	QW	Work must be performed in CA. QE or (QE, ZE) if not paid directly to individual.
365-12	Library/Archive Fees – Music Editorial	QE	QE	QE	
367-47	Lidar	QE, VU	QE, VU	QE, VU	
115-86	Lighting Platforms	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
147-46	Limousines & Taxis	QE	QE	QE, ZE	
104-03	Line Producer	NQ	NQ	NQ	
118-05	Loaders	QW	QW	QW, ZW	
150-42	Location Expenses, Other	QE	QE	QE, ZE	Within CA.
150-56	Location Gratuities	QE	QE	QE, ZE	QE, ZC during applicable period OZ. QW, ZW if paid direct through payroll.
112-12	Location Manager	QW	QW	QW, ZW	
112-13	Location Manager, Assistant	QW	QW	QW, ZW	
150-32	Location Office Furniture & Equip. Rentals	QE	QE	QE, ZE	QE, ZC during applicable period OZ.
150-54	Location Permits	QE	QE	QE, ZE	QE, ZC during applicable period OZ.
112-14	Location Scouts	QW	QW	QW, ZW	
150-50	Location Site Rentals	QE	QE	QE, ZE	QE, ZC during applicable period OZ.
150-60	Location Site Restoration	QE	QE	QE, ZE	QE, ZC during applicable period OZ.
107-63	Loop Group – Talent	NQ	NQ	NQ	
363-08	Looping Facility	QE	QE	QE	Facility charges only; no performers.
xxx-60	Loss and Damages	QE	QE	QE, ZE	
367-60	Loss and Damages – VFX	QE	QE	QE	Production company in house staff.
xxx-30	Luggage Fees	QE	QE	QE, ZE	On qualified labor only; intrastate travel only.
155-13	Luggage Fees – Below The Line	QE	QE	QE, ZE	Intrastate travel only.
363-24	Mag Transfers – Sound Dept.	QE	QE	QE	
368-12	Main Title Sequences	QE	QE	QE	Work must be performed in CA.

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147-41	Maintenance & Supplies – Transportation	QE	QE	QE, ZE	QE, ZC if purchased and fully consumed or used only OZ during the applicable period.
127-21	Makeup Artist, Key Prosthetic	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
127-22	Makeup Artist, Prosthetic	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
127-02	Makeup Artists	QW	QW	QW, ZW	
127-07	Makeup Artists Additional	QW	QW	QW, ZW	
127-27	Makeup Artists, Additional Prosthetic	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
127-05	Makeup Artists, Body	QW	QW	QW, ZW	
127-01	Makeup Artists, Key	QW	QW	QW, ZW	
125-10	Manufacturing/Labor – Wardrobe	QW	QW	QW, ZW	
123-09	Manufacturing/Labor – Set Dressing	QW	QW	QW, ZW	
xxx-40	Materials & Supplies	QE	QE	QE, ZE	
367-58	Materials & Supplies – VFX	QE	QE	QE	Production company in house staff.
367-45	Matte Shots	QE, VU	QE, VU	QE, VU	
xxx-47	Meal Allowance – Above The Line Talent	NQ	NQ	NQ	On qualified labor only.
xxx-45	Meal Allowances – Production Crew	QW	QW	QW, ZW	
150-80	Meals & Craft Service – Below The Line	QE	QE	QE, ZE	QE, ZC if purchased and consumed OZ.
361-80	Meals & Craft Service – Editorial Dept.	QE	QE	QE	
475-80	Meals and Entertainment – Publicity	NQ	NQ	NQ	
135-05	Mechanic/Automobile Service Person	QW	QW	QW, ZW	
122-03	Mechanical Effects Assistants	QW	QW	QW, ZW	
122-01	Mechanical Effects Coordinator	QW	QW	QW, ZW	
122-02	Mechanical Effects Foreman	QW	QW	QW, ZW	
122-07	Mechanical Effects, Additional Labor	QW	QW	QW, ZW	
122-09	Mechanical Manufacturing – Labor	QW	QW	QW, ZW	
122-09	Mechanical Manufacturing – Materials	QE	QE	QE, ZE	
122-08	Mechanical Rigging and Striking	QW	QW	QW, ZW	
363-44	Media & Negative Raw Stock – Sound Dept.	QE	QE	QE	
364-04	Media and Hard Drives – Film & Lab	QE	QE	QE	
147-44	Messengers – Production	QE	QE	QE, ZE	ZC if trip begins or ends OZ.
361-47	Messengers – Post Production	QE	QE	QE	Within CA only.
109-47	Mileage Allowance – Rehearsals Others	NQ	NQ	NQ	On qualified labor only;
109-47	Mileage Allowance – Rehearsals SAG	NQ	NQ	NQ	
xxx-47	Mileage Allowances – Above the Line Staff	QW	QW	QW	
xxx-47	Mileage Allowances – Above the Line Talent	NQ	NQ	NQ	
xxx-47	Mileage Allowances – Post Production	QW	QW	QW, ZW	Work must be performed in CA. ZW only during PP if editorial staff is OZ.

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xxx-47	Mileage Allowances – Production Crew	QW	QW	QW, ZW	QE, ZC if fully consumed or used OZ during the applicable period.
475-47	Mileage Allowances – Publicity	NQ	NQ	NQ	
115-47	Mileage Allowances – Set Construction	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
108-47	Mileage Allowances – Stunt Coordinator	QW	QW	QW, ZW	Qualified labor for off-camera work days only.
115-70	Mill Rental Costs	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
367-23	Miniature Model Shop	QE	QE	QE	
367-22	Miniature Supervising Crew	QE	QE	QE	
106-60	Misc. Expenses – Principal Cast	QE	QE	QE, ZE	Itemized with proof of payment by production company.
135-54	Misc. Rentals	QE	QE	QE, ZE	
105-60	Miscellaneous Costs – Director	QE	QE	QE, ZE	
128-07	Miscellaneous Labor, Video Playback	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
367-17	Motion Capture	QE	QE	QE	
367-18	Motion Control	QE	QE	QE	
470-20	MPAA Rating Fee	QE	QE	QE	
366-04	Music Consultant	QW	QW	QW	
365-11	Music Editing Package, Contracted	QE	QE	QE	
366-03	Music Supervisors	NQ	NQ	NQ	
363-25	Music Tracking Transfer – Sound Dept.	QE	QE	QE	
361-12	Negative Coding	QE	QE	QE	
361-17	Negative Cutting	QE	QE	QE	
140-18	Negative Developing	QE	QE	QE, ZE	
367-31	Negative Pulling – VFX	QE	QE	QE	
364-10	Negative Splicing – Film & Lab	QE	QE	QE	
364-21	Off Line Edit	QE	QE	QE	
150-55	Office Parking	QE	QE	QE, ZE	QE, ZC if office located OZ.
150-33	Office Phones & Equip. Rentals	QE	QE	QE, ZE	Asset reduction only pertains to purchases – not rentals. QE, ZC during applicable period OZ.
367-54	Office Rentals – VFX	QE	QE	QE	Production company in house staff.
150-40	Office Supplies	QE	QE	QE, ZE	
364-22	Online Edit	QE	QE	QE	
470-30	Online Photo Approval Service	QE	QE	QE	If based in CA.
475-30	Online Photo Approval Service	QE	QE	QE	If based in CA; see account #470-30.

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470-32	Online Purchases	QE	QE	QE	If used in CA, shipped from a CA vendor.
470-33	Online Shipping	QE	QE	QE	If shipped within the state.
364-08	Optical Sound Tracks – Film & Lab	QE	QE	QE	Limit one.
364-09	Optical Sound Tracks Stock – Film & Lab	QE	QE	QE	
366-06	Orchestration	QW	QW, MU	QW, MU	
125-15	Outside Alterations – Wardrobe	QE	QE	QE, ZE	
367-42	Outside Contract Bids / VFX Vendors	QE, VU	QE, VU	QE, VU	
114-13	Paint Foreman	QW	QW	QW, ZW	
116-09	Painters, Stand By	QW	QW	QW, ZW	
110-21	Per Diem – Above The Line	NQ	NQ	NQ	
110-28	Per Diem – Above The Line Staff	QW	QW	QW, ZW	On qualified labor only.
155-03	Per Diem – Below the Line	QW	QW	QW, ZW	On qualified labor only.
372-03	Per Diem – Post Production Crew	QW	QW	QW, ZW	On qualified labor only if editorial staff is OZ during the applicable period.
110-22	Per Diem – Studio Executive	NQ	NQ	NQ	
110-27	Per Diem – Stunts	QW	QW	QW, ZW	On qualified labor; off camera days only.
150-03	Per Diems – Survey Costs	QW	QW	QW, ZW	On qualified labor only.
147-42	Permits/Tolls/Parking/Etc.	QE	QE	QE, ZE	Within CA. QE, ZC during the applicable period OZ.
111-04	Photo doubles	QW	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers.
135-50	Picture Vehicle Automobile Rentals	QE	QE	QE, ZE	
135-01	Picture Vehicle Coordinator	QW	QW	QW, ZW	
135-02	Picture Vehicle Coordinator, Assistant	QW	QW	QW, ZW	
363-31	Playback	QE	QE	QE	
140-65	Polaroid	QE	QE	QE, ZE	
150-65	Portable Restroom Facilities	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
361-09	Post Supervisor	QW	QW	QW	Work must be performed in CA; \$100,000 cap (plus fringe and box Rentals), if also receiving a producer credit.
111-07	Precision Drivers	QW	QW	QW, ZW	
112-35	Prep/Board/Budget	QW	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
366-10	Pre-Score: Musicians/Playback	QW	QW, MU	QW, MU	
370-01	Previews – Additional Editorial Staff	QW	QW	QW	
370-09	Previews – Audience Recruitment	NQ	NQ	NQ	
370-06	Previews – Color Correcting	NQ	NQ	NQ	
370-08	Previews – Focus Group	NQ	NQ	NQ	
370-99	Previews – Fringe Benefits	QW	QW	QW	On qualified labor only.
370-10	Previews – Misc. Preview Expenses	NQ	NQ	NQ	
370-02	Previews – Music Editorial	QW	QW	QW	If paid to third party vendor then it is QE.

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370-05	Previews – On Line Editing	NQ	NQ	NQ	
370-07	Previews – Projectionist	NQ	NQ	NQ	
370-03	Previews – Sound Editorial	QE	QE	QE	QW if paid directly to the individual.
370-04	Previews – Temp Dub	QE	QE	QE	
370-08	Previews – Theater Rentals	NQ	NQ	NQ	
367-43	Pre-visualization/Post-Visualization	QE, VU	QE, VU	QE, VU	
106-01	Principal Cast/Voices/Singers	NQ	NQ	NQ	
140-19	Printing – Film & Lab	QE	QE	QE, ZE	
367-25	Process/Rear Projection (Hansard)	QE	QE	QE	
114-72	Processing – Art Department	QE	QE	QE, ZE	
104-01	Producer	NQ	NQ	NQ	
104-08	Producer Assistants	QW	QW	QW, ZW	
104-90	Producer Overhead Charge	NQ	NQ	NQ	
104-07	Producer Secretaries	QW	QW	QW, ZW	
470-44	Product Placement Credits	NQ	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	NQ	
112-11	Production Assistants	QW	QW	QW, ZW	
361-06	Production Assistants, Post Production	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is OZ.
112-07	Production Coordinator	QW	QW	QW, ZW	
112-08	Production Coordinator, Assistant	QW	QW	QW, ZW	
114-01	Production Designer	QW	QW	QW, ZW	
470-65	Production Legal Expenses (including Labor Relations & Music Legal)	QE	QE	QE	Excludes financing, distribution, or marketing expenses.
112-01	Production Manager	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
150-31	Production Office Rent	QE	QE	QE, ZE	ZC if OZ for applicable period.
112-09	Production Secretaries	QW	QW	QW, ZW	
470-70	Production Services Company Fees	NQ	NQ	NQ	
112-05	Production Supervisor	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
361-21	Projection, Animation	QE	QE	QE	
369-01	Projectionists	QE	QE	QE	NQ if for previews.
364-47	Promo Dubs	NQ	NQ	NQ	Publicity related costs do not qualify.
475-43	Promotional Materials	NQ	NQ	NQ	
131-09	Prop Manufacturing Labor	QW	QW	QW, ZW	Labor must be in CA; QE or (QE, ZE) if not paid directly.
131-09	Prop Manufacturing Materials	QE	QE	QE, ZE	
131-07	Property Persons, Additional	QW	QW	QW, ZW	
470-71	Property Taxes	NQ	NQ	NQ	

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131-01	Propmaster	QW	QW	QW, ZW	
131-03	Propmaster, Second Assistant	QW	QW	QW, ZW	
131-42	Props – Electronic	QE	QE	QE, ZE	Subject to digital asset reduction.
475-11	Publicist	NQ	NQ	NQ	
107-03	Puppet Captain	QW	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	NQ	
361-40	Purchases – Editorial Dept.	QE	QE	QE	
364-41	Purchases – Magnetic Film	QE	QE	QE	
366-40	Purchases – Music	QE	QE, MU	QE, MU	
365-40	Purchases – Music Editorial	QE	QE	QE	
475-40	Purchases – Publicity	NQ	NQ	NQ	
361-42	Purchases – Raid Drive	QE	QE	QE	Not subject to digital asset reduction.
363-40	Purchases – Sound Dept.	QE	QE	QE	
362-40	Purchases – Sound Editorial	QE	QE	QE	
364-40	Purchases – Video Tape Stock / Media	QE	QE	QE	
xxx-40	Purchases and Supplies	QE	QE	QE, ZE	
125-40	Purchases and Supplies – Publicity	NQ	NQ	NQ	
140-40	Raid Drives	QE	QE	QE, ZE	Not subject to asset reduction.
124-03	Ramrods	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
140-17	Raw Stock – Film & Lab	QE	QE	QE, ZE	Deduct rebates, including studio usage rebates.
368-33	Raw Stock – Titles & Opticals	QE	QE	QE	
470-72	Record Retention (Scanning Documents)	QE	QE	QE	
367-49	Recording – VFX	QE, VU	QE, VU	QE, VU	
363-20	Records and Supplies – Sound Dept.	QE	QE	QE	
109-15	Rehearsal Cast Stand Ins	QW	QW	QW, ZW	
109-01	Rehearsal Non-Cast Readers	QW	QW	QW, ZW	
109-50	Rehearsal Rentals (Rehearsal Space, etc.)	QE	QE	QE, ZE	
366-09	Rehearsals Equipment – Music	QE	QE, MU	QE, MU	
150-55	Relocation Fees for site usage	QE	QE	QE, ZE	
xxx-50	Rentals – Production	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
364-50	Rentals – Post Production	QE	QE	QE	
361-50	Rentals – Editorial Dept.	QE	QE	QE	If editorial staff is OZ, then QE, ZC for applicable period OZ.
366-50	Rentals – Music	QE	QE, MU	QE, MU	Associated with scoring/track recording.
475-50	Rentals – Publicity	NQ	NQ	NQ	
367-55	Rentals – VFX	QE	QE	QE	Production company in house staff.
159-60	Repairs and Restoration – Stage & Backlot	QE	QE	QE	
363-05	Re-recording/Dubbing	QE	QE	QE	
114-73	Research Materials – Art Department	QE	QE	QE, ZE	

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365-10	Researcher – Music Dept.	QW	QW	QW	
125-19	Restocking Fee – Wardrobe	QE	QE	QE, ZE	
470-73	Reusable Water Bottles	QE	QE	QE	
xxx-53	Rigging Package – Electric Dept.	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
366-14	Rights & Clearances – Music	NQ	NQ	NQ	
470-74	Safety Advisor	QE	QE	QE	QW if paid directly to individual or through payroll.
108-43	Safety Advisors	QE	QE	QE, ZE	
111-05	SAG Adjustments	QW	QW	QW, ZW	Does not include upgrades to performers.
183-18	SAG Extras PH&W	QW	QW	QW, ZW	
115-93	Scaffolding Rentals	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
366-16	Score Album Costs (Except Mastering)	QE	QE	QE	
366-12	Scoring Stage	QE	QE, MU	QE, MU	
366-11	Scoring: Musicians	QW	QW, MU	QW, MU	
369-51	Screening Room Rentals	QE	QE	QE	Studio must be located in CA; excludes previews.
102-18	Script Clearance Research	QE	QE	QE	
102-08	Script Duplication	QE	QE	QE, ZE	
102-85	Script Publication Fee (Features)	NQ	NQ	NQ	Paid to writer.
112-06	Script Supervisor	QW	QW	QW, ZW	
102-06	Script Timing	QE	QE	QE	QW or ZW if paid directly to qualified labor.
470-18	SDDS License Fees	NQ	NQ	NQ	
125-09	Seamstress/Tailor	QW	QW	QW, ZW	QE or (QE, ZE) if paid to outside vendor.
141-XX	Second Unit	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	Uplifts for PP Days wages and spend also apply to 2 nd Unit.
102-07	Secretaries	QW	QW	QW, ZW	
150-11	Security – Location	QE	QE	QE, ZE	QW or (QW, ZW) if paid directly to the individual. QE, ZC during applicable period OZ.
159-04	Security – Stage & Backlot	QW	QW	QW	If paid to third party vendor then it is QE.
147-48	Self-Drive Vehicle Rentals	QE	QE	QE, ZE	
115-92	Set Construction General Start-Up Expenses	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
115-01	Set Construction Labor	QW	QW	QW, ZW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.

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115-02	Set Construction Materials Purchase & Rentals – Set Construction	QE	QE	QE, ZE	QE, ZC if materials are purchased and used only OZ.
123-01	Set Decorator	QW	QW	QW, ZW	
114-04	Set Designers	QW	QW	QW, ZW	
123-02	Set Dressers	QW	QW	QW, ZW	
114-06	Set Model Builders	QW	QW	QW, ZW	
115-83	Set Strike – General Non Labor	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
115-05	Set Striking Equipment Rentals	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
115-03	Set Striking Labor	QW	QW	QW, ZW	
115-04	Set Striking Materials Purchases	QE	QE	QE, ZE	
367-15	Set Survey Technician – VFX	QW	QW	QW	
365-47	Shipping & Messengers – Music Editorial	QE	QE	QE	
150-41	Shipping and Postage	QE	QE	QE, ZE	Intrastate shipping only. QE, ZC if shipped from within CA to OZ location.
125-52	Shop Rentals – Wardrobe	QE	QE	QE, ZE	
364-36	Showprint, Release Print	NQ	NQ	NQ	
183-13	Sick Pay Accrual	NQ	NQ	NQ	
183-14	Sick Pay Paid	QW	QW	QW, ZW	
367-19	Simulcam	QE	QE	QE	
366-05	Singers	QW	QW	QW	In CA; excludes star vocalists.
114-05	Sketch/Storyboard Artists	QW	QW	QW, ZW	
470-75	Software Purchases	NQ	NQ	NQ	
470-76	Solar Power Cells	QE	QE	QE	
366-13	Song Purchases	NQ	NQ	NQ	
366-02	Songwriters	NQ	NQ	NQ	
119-02	Sound Boom Operator	QW	QW	QW, ZW	
119-03	Sound Cablepersons	QW	QW	QW, ZW	
119-07	Sound Crew, Additional	QW	QW	QW, ZW	
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	QE	QE	
362-01	Sound Designer	QE	QE	QE	QW if paid directly to the individual.
119-01	Sound Mixer	QW	QW	QW, ZW	
119-52	Sound Package	QE	QE	QE, ZE	
362-15	Sound Package – Outside Contractor	QE	QE	QE	
363-01	Sound Reprints – Sound Dept.	QE	QE	QE	
119-04	Sound Special Boom Operator	QW	QW	QW, ZW	
140-63	Sound Transfers – Film & Lab	QE	QE	QE, ZE	
366-20	Soundtrack Album Track Costs	NQ	NQ	NQ	

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120-09	Special Equipment Operator – Electric Dept.	QW	QW	QW, ZW	
120-54	Specialty Lighting	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
121-03	SPFX Assistants	QW	QW	QW, ZW	
121-01	SPFX Coordinator	QW	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW	QW, ZW	
121-07	SPFX Labor, Additional	QW	QW	QW, ZW	
121-09	SPFX Manufacturing – Labor and Materials	QE	QE	QE, ZE	
121-08	SPFX Rigging and Striking	QW	QW	QW, ZW	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
120-52	Stage Package – Electric Dept.	QE	QE	QE, ZE	QE, ZC if rented or purchased and only used OZ during the applicable period.
159-50	Stage/Backlot Rentals	QE	QE	QE	
111-03	Stand-Ins	QW	QW	QW, ZW	
362-64	Stereo Dub Transfer	QE	QE	QE	
140-66	Still Film/HD Stills Expense	QE	QE	QE, ZE	Only for production purposes - not publicity.
118-06	Still Photographer & Box	QW	QW	QW, ZW	
475-42	Stills Lab Expense – Publicity	NQ	NQ	NQ	
475-05	Stills Photographer, Special – Publicity	NQ	NQ	NQ	See account #118-06 For Set Still Photographer.
475-41	Stills Supplies – Publicity	NQ	NQ	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	NQ	NQ	
364-52	Stock Picture Footage Processing	QE	QE	QE	If within CA.
365-63	Stock Sound Tracks – Music Editorial	NQ	NQ	NQ	
114-71	Stock Units/Backings	QE	QE	QE, ZE	
367-21	Stop Motion Photography	QE	QE	QE	
150-53	Storage Space Rentals	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
159-52	Storage Space Rentals – Stage & Backlot	QE	QE	QE	
101-02	Story Acquisition Expenses	NQ	NQ	NQ	
102-03	Story Editors and Consultants	NQ	NQ	NQ	
102-05	Story Research	QE	QE	QE	
101-01	Story Rights – Purchase	NQ	NQ	NQ	
470-77	Studio Charges for Specific Items	QE	QE	QE	All related party transactions subject to review.
366-31	Studio Engineers and Supplies – Music	QE	QE, MU	QE, MU	For scoring/track recording only.
470-84	Studio Entertainment	NQ	NQ	NQ	
470-85	Studio Overhead Allocations	NQ	NQ	NQ	
363-51	Studio Rentals – Sound Dept.	QE	QE	QE	Studio must be located in CA.
362-51	Studio Rentals – Sound Editorial	QE	QE	QE	Studio must be located in CA.

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108-10	Stunt Adjustments	NQ	NQ	NQ	
108-01	Stunt Coordinator	QW	QW	QW, ZW	Off-camera work only.
108-09	Stunt Coordinator Overtime	QW	QW	QW, ZW	Off-camera work days only.
108-42	Stunt Equipment/Rigging Rentals	QE	QE	QE, ZE	
108-40	Stunt Equipment/Rigging Supplies	QE	QE	QE, ZE	
108-02	Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW	QW, ZW	Off-camera work only.
364-54	Subtitling, Foreign Language Versions	NQ	NQ	NQ	
107-01	Supporting Cast/Day Players	NQ	NQ	NQ	
123-05	Swing Gang – Set Dressing	QW	QW	QW, ZW	
123-06	Swing Labor, Additional	QW	QW	QW, ZW	
364-26	Synch Print – Film & Lab	QE	QE	QE	
106-15	Teacher/Welfare Worker	QW	QW	QW, ZW	
106-45	Teachers Box Rentals	QE	QE	QE, ZE	
111-15	Teachers/Welfare Workers	QW	QW	QW, ZW	
183-16	Teamster Union PH&W	QW	QW	QW, ZW	On qualified labor only.
105-05	Technical Advisor	QW	QW	QW, ZW	
112-10	Technical Advisor/Consultants/Interpreter	QW	QW	QW, ZW	
367-28	Telecine/Scanning	QE	QE	QE	
364-27	Temp Color Correction – Film & Lab	QE	QE	QE	NQ if for previews
362-63	Temp Dub 3:1 Transfer	QE	QE	QE	
362-62	Temp Dub: Labor	QE	QE	QE	QW if paid directly to the individual.
144-XX	Tests	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
367-26	Tests, Plate/Element Tests & Shoot	QE	QE	QE	
368-13	Textless Backgrounds	NQ	NQ	NQ	
363-26	Tie Lines – Sound Dept.	QE	QE	QE	CA costs only.
101-06	Title Report	QE	QE	QE	If work performed in CA.
368-11	Titles Designer	QE	QE	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
147-43	Traffic and Parking Fines	NQ	NQ	NQ	
135-43	Train/Railroad Purchases and Supplies	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
135-53	Train/Railroad Rentals	QE	QE	QE, ZE	
112-04	Trainees – DGA	QW	QW	QW, ZW	
147-02	Transportation Captain	QW	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW	QW, ZW	
147-01	Transportation Coordinator	QW	QW	QW, ZW	
159-65	Trash Bins & Removal – Stage & Backlot	QE	QE	QE	
150-75	Trash Bins & Trash Removal	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.

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115-95	Trash Disposal – Set Construction	QE	QE	QE, ZE	QE, ZC if rented or purchased and fully consumed or used OZ during the applicable period.
xxx-04	Travel Agency Fees & Taxes	QE	QE	QE, ZE	CA Agency. Intrastate travel only. Agency must be OZ to qualify as ZC.
xxx-12	Travel Day Salaries – into and out of CA	NQ	NQ	NQ	
xxx-10	Travel Day Salaries – Intrastate	QW	QW	QW, ZW	On qualified labor only.
372-10	Travel Day Salaries – Intrastate	QW	QW	QW, ZW	On qualified labor only. ZW during PP only if editorial staff is OZ.
110-25	Travel Day Salaries – Intrastate	QW	QW	QW, ZW	On qualified labor only.
155-75	Travel Expenses – Publicity	NQ	NQ	NQ	
364-43	TV: Airline or PAL Versions	NQ	NQ	NQ	
159-10	Utilities – Stage & Backlot	QE	QE	QE	
183-09	Vacation Accrual	QW	QW	QW, ZW	
183-10	Vacation Paid	QW	QW	QW, ZW	
135-09	Vehicle Prop Manufacture	QW	QW	QW, ZW	
135-61	Vehicle Repair/Restoration/Maintenance	QE	QE	QE, ZE	
147-XX	Vehicles, Equipment – Transportation	QE	QE	QE, ZE	
124-06	Veterinarian	QW	QW	QW, ZW	
364-48	VFX Drop-ins	QE	QE	QE	Does not qualify for Uplift
128-01	Video Assist Operator	QW	QW	QW, ZW	
128-51	Video Assist Package	QE	QE	QE, ZE	QE, ZC if rented and only used OZ during the applicable period.
364-46	Video Mastering – Film & Lab	QE	QE	QE	No foreign distribution or marketing copies.
128-04	Video Playback Assistant	QW	QW	QW, ZW	
128-03	Video Playback Operator	QW	QW	QW, ZW	
128-41	Video Transfers	QE	QE	QE, ZE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE	QE, ZE	Subject to digital asset reduction.
367-05	Visual Effects Assistant Editor	QW, VU	QW, VU	QW, VU	
367-09	Visual Effects CGI Artist	QW, VU	QW, VU	QW, VU	QE, VU if paid through a third party vendor.
367-03	Visual Effects Coordinator	QW, VU	QW, VU	QW, VU	
367-51	Visual Effects Drop-ins	QE	QE	QE	Does not qualify for Uplift
367-04	Visual Effects Editor	QW, VU	QW, VU	QW, VU	
367-10	Visual Effects PA	QW, VU	QW, VU	QW, VU	
367-01	Visual Effects Producer	NQ	NQ	NQ	
367-54	Visual Effects Staff Computer Rentals	QE, VU	QE, VU	QE, VU	Uplift on qualified labor only.
367-11	Visual Effects Staff Overtime	QW, VU	QW, VU	QW, VU	On qualified labor only.
367-08	Visual Effects Storyboard Artist	QW, VU	QW, VU	QW, VU	
367-02	Visual Effects Supervisor	QW, VU	QW, VU	QW, VU	\$100,000 cap if also receiving a producer credit.

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367-41	Visual Effects Vendor On-Set Supervision	QE, VU	QE, VU	QE, VU	QW and VU (ZW, VU if OZ) and paid direct through production company or payroll.
363-23	Vocal Mix Downs	QE	QE	QE	
119-51	Walkie Talkies – Sound Dept.	QE	QE	QE, ZE	
111-55	Wardrobe Allowance – Extras	QW	QW	QW, ZW	On qualified labor only.
106-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	NQ	
107-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	NQ	
108-55	Wardrobe Allowance, Meal Penalties – Stunt Performers	NQ	NQ	NQ	
125-06	Wardrobe Assistants	QW	QW	QW, ZW	
125-08	Wardrobe Assistants, Additional	QW	QW	QW, ZW	
125-51	Wardrobe Rentals – Wardrobe	QE	QE	QE, ZE	
125-41	Washing Machine & Dryer	QE	QE	QE, ZE	
116-17	Watchperson / Security – Set Operations	QE	QE	QE, ZE	QW (or QW, ZW) if paid directly to the individual.
131-05	Weapons Handler	QW	QW	QW, ZW	
102-25	WGA Registration Fee	NQ	NQ	NQ	
127-41	Wigs Purchase/Rentals	QE	QE	QE, ZE	
367-46	Wire Removal	QE, VU	QE, VU	QE, VU	
364-31	Work Print/Reversal Dupes – Film & Lab	QE	QE	QE	
470-86	Work Visa Fees	NQ	NQ	NQ	
124-02	Wranglers	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZE).
150-49	Wrap Party Expenses	NQ	NQ	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	NQ	NQ	
102-01	Writers	NQ	NQ	NQ	
102-50	Writers' Rentals	QE	QE	QE, ZE	
364-37	YCM Color Separations, Digital Separations	NQ	NQ	NQ	Archival.

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